

House File 2378

H-8061

1 Amend House File 2378 as follows:

2 1. Page 1, before line 1 by inserting:

3 <DIVISION I  
4 HORSE RACING PURSES>

5 2. Page 1, after line 10 by inserting:

6 <DIVISION II  
7 RACE HORSE AFTERCARE FUND>

8 3. Page 2, after line 7 by inserting:

9 <DIVISION III  
10 SIMULCASTING LICENSURE AND TAXATION

11 Sec. \_\_\_\_\_. NEW SECTION. 99D.9D **Alternative simulcasting**  
12 **licensure — horse and dog races.**

13 1. An entity that has entered into an agreement with the  
14 Iowa horsemen's benevolent and protective association for  
15 source market fees related to simultaneously telecast horse  
16 or dog races may submit an application to the commission for  
17 a license under this chapter to conduct pari-mutuel wagering  
18 on simultaneously telecast horse or dog races, subject to  
19 the requirements of this section. Unless inconsistent with  
20 the requirements of this section, an entity submitting an  
21 application for a license under this section shall comply with  
22 all requirements for submitting an application for a license  
23 under this chapter.

24 2. If an application for a license under subsection 1 is  
25 approved by the commission pursuant to the requirements of  
26 this section and section 99D.9, the entity submitting the  
27 application shall be granted a license under this section to  
28 conduct pari-mutuel wagering on simultaneously telecast horse  
29 or dog races conducted at a facility of a licensee authorized  
30 to conduct gambling games under chapter 99D or chapter 99F  
31 pursuant to an agreement with the licensee of that facility  
32 as authorized by this section. A licensee issued a license  
33 pursuant to this section shall comply with all requirements  
34 of this chapter applicable to licensees unless otherwise  
35 inconsistent with the provisions of this section.

1     3. A license issued pursuant to this section shall authorize  
2 the licensee to enter into an agreement with any licensee  
3 authorized to operate an excursion gambling boat or gambling  
4 structure under chapter 99F to conduct, without the requirement  
5 to conduct live horse or dog races at the facility, pari-mutuel  
6 wagering on simultaneously telecast horse or dog races at the  
7 facility of the licensee authorized to operate an excursion  
8 gambling boat or gambling structure under chapter 99F.

9     4. The commission shall establish an annual license fee  
10 and regulatory fee for any entity issued a license under this  
11 section to conduct pari-mutuel wagering on simultaneously  
12 telecast horse or dog races as authorized by this section. The  
13 commission shall not impose any other fees for simultaneously  
14 telecast horse or dog races conducted by any licensee under  
15 this section.

16     5. The commission shall require that an annual audit  
17 be conducted and submitted to the commission, in a manner  
18 determined by the commission, concerning the operation of the  
19 simultaneously telecast horse or dog races by any licensee  
20 under this section.

21     Sec. \_\_\_\_\_. Section 99D.15, subsection 4, Code 2022, is  
22 amended by striking the subsection and inserting in lieu  
23 thereof the following:

24     4. A tax is imposed on the gross sum wagered by the  
25 pari mutuel method on horse races and dog races which are  
26 simultaneously telecast, in lieu of the taxes imposed pursuant  
27 to subsection 1 or 3. The rate of tax is determined as follows:

28     a. If wagering on simultaneously telecast horse races and  
29 dog races is not conducted by a licensee under section 99D.9D,  
30 a tax of two percent is imposed on the gross sum wagered by  
31 the pari-mutuel method on horse races and dog races which are  
32 simultaneously telecast. The tax revenue from simulcast horse  
33 races under this paragraph shall be distributed as provided in  
34 subsection 1 and the tax revenue from simulcast dog races under  
35 this paragraph shall be distributed as provided in subsection

1 3.

2     *b.* If wagering on simultaneously telecast horse races and  
3 dog races is conducted by a licensee under section 99D.9D,  
4 a tax of two percent is imposed on the gross sum wagered by  
5 the pari-mutuel method on horse races and dog races which  
6 are simultaneously telecast in excess of twenty-five million  
7 dollars in a calendar year. Of the tax revenue collected  
8 from simulcast horse races under this paragraph, one-half of  
9 one percent of the gross sum wagered shall be remitted to the  
10 treasurer of the county in which a horse racetrack is located  
11 in this state and licensed under this chapter. The remaining  
12 amount of tax revenue shall be deposited with the commission.>  
13     4. Title page, line 2, by striking <moneys and establishing>  
14 and inserting <moneys, establishing>  
15     5. Title page, line 3, after <organizations> by inserting <,  
16 and providing for simulcasting licensure and taxation>  
17     6. By renumbering as necessary.

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SEXTON of Calhoun